

**AMENDMENTS TO THE CLAIMS**

1 - 33. (Cancelled)

34. (Currently Amended) A semiconductor device, comprising:

a semiconductor layer arranged on a main surface of a semiconductor substrate with an insulating layer between said semiconductor substrate and said semiconductor layer,

a plurality of MOS field effect transistors of a first conductivity type at a first active region of said semiconductor layer, and

an MOS field effect transistor of a second conductivity type at a second active region of said semiconductor layer,

wherein said first active region comprises a first isolation region including a first insulating layer,

said plurality of MOS field effect transistors of the first conductivity type being isolated from each other by said first isolation region,

a second isolation region including a second insulating film being provided between said first active region and said second active region in contact with said insulating layer, and

said first active region and said second active region being electrically isolated from each other by said second isolation region.

35. (Previously Presented) The semiconductor device according to claim 34, wherein a lower semiconductor layer remains under said first insulating film in said first isolation region, each portion of said semiconductor layer provided in said first active region being electrically connected with each other integrally by said lower semiconductor layer.

36. (Previously Presented) The semiconductor device according to claim 35, wherein a field shield gate electrode is provided above said first insulating layer in said first isolation region.

37. (Previously Presented) The semiconductor device according to claim 35, wherein at least a portion of said first insulating film in said first isolation region is an oxide film made by local oxidation of said semiconductor layer.

38. (Previously Presented) The semiconductor device according to claim 35, wherein said second insulating film in said second isolation region is a replacement for said semiconductor layer in said second isolation region completely removed.

39. (Previously Presented) The semiconductor device according to claim 38, wherein at least a portion of said second insulating film in said second isolation region is an oxidation of all said semiconductor layer in said second isolation region.

40. (Previously Presented) The semiconductor device according to claim 38, wherein at least a portion of said second insulating film in said second isolation film is an insulating film identical to an interlayer insulating film provided above said MOS field effect transistor of the first conductivity type or said MOS field effect transistor of the second conductivity type.

41. (Previously Presented) The semiconductor device according to claim 38, wherein at least a portion of said second insulating film in said second isolation region is a multilayered insulating film having a plurality of insulating films stacked.

42. (Previously Presented) The semiconductor device according to claim 41, wherein at least one layer of said insulating films forming said multilayered insulating film is a film formed prior to formation of a gate electrode of said MOS field effect transistor of the first conductivity type and a gate electrode of said MOS field effect transistor of the second conductivity type.

43. (Previously Presented) The semiconductor device according to claim 42, wherein said first insulating film in said first isolation region is a gate insulating film on which a field shield gate electrode is provided, and

one of said insulating films forming said multilayered insulating film is a sidewall formed simultaneous to formation of a sidewall provided at said field shield gate electrode, and is formed at a sidewall of said first active region and said second active region.

44. (Previously Presented) The semiconductor device according to claim 41, wherein at least one of said insulating films forming said multilayered insulating film is a film formed after forming gate electrodes of

said MOS field effect transistors of the first conductivity type and said MOS field effect transistor of the second conductivity type.

45. (Previously Presented) The semiconductor device according to claim 35, wherein an electrode is provided in respective said semiconductor layer of said first active region and said second active region, and

said electrode is held at a ground potential or a predetermined fixed potential.